

Lindsey M. Stepp  
Commissioner

Carolynn J. Lear  
Assistant Commissioner

# State of New Hampshire Department of Revenue Administration

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MUNICIPAL AND PROPERTY  
DIVISION  
James P. Gerry  
Director

Samuel T. Greene  
Assistant Director

March 4, 2020

Town of Holderness  
ATTN: Board of Selectmen  
PO Box 203  
Holderness, NH 03245

RE: 2018 Assessment Review

Honorable Members of the Board of Selectmen:

The New Hampshire Department of Revenue Administration has completed its review of the Town of Holderness's assessments required by RSA 21-J: 11-a. The Department has considered the degree to which assessments in Holderness achieved substantial compliance with applicable statutes and rules. The Department considered compliance with the six assessment areas specifically identified in RSA 21-J: 11-a, and RSA 21-J: 14-b I. (c).

They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board (ASB) by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year, either by an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) shall be produced.

TDD Access: Relay NH 1-800-735-2964

*Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.*

In accordance with RSA 21-J: 11-a, II, the Department shall report its findings to the ASB and the municipality. This letter constitutes our report.

After completing its review, the Department has determined that the Town of Holderness is not in substantial compliance with applicable assessing statutes and rules as identified in RSA 21-J: 11-a, I and RSA 21-J: 14-b, I(c) because it has not met one or more of the standards adopted by the ASB pursuant to N.H. Administrative Rule ASB 102.02. See Standards for Monitoring of Local Assessing Practices by the Department of Revenue Administration Adopted by the Assessing Standards Board May 11, 2018 (the ASB Standards).

The ASB standards not met include:

ASB III, B. 4. a-c. Current Use. Some of the files sampled had A-10 applications not recorded. A few samples had maps that were incorrect or not updated due to changes. One sample had no recreation discount applied as requested on the application.

ASB III, C. 1. b. Exemptions. Three files sampled did not have the PA-33 form on file for properties in a trust, as required by statute.

Attached please find the Department's worksheets indicating areas that should be addressed.

Prior to the release of this report to the ASB you have an opportunity to respond to the findings in this report. Please let us know within 30 days if you have a response to this letter.

We would like to thank you and the staff members who assisted the Department for working with us in an understanding and cooperative manner.

Your next Assessment Review is scheduled for 2023. Should you be interested in changing your Assessment Review year, such a request may be approved so long as the time between reviews does not exceed five years.

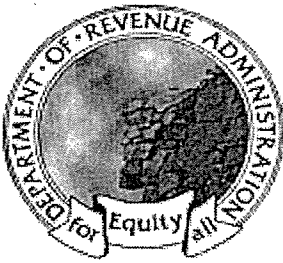
If you have any questions, feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "James Gerry", with a long horizontal flourish extending to the right.

James Gerry, Director  
Municipal and Property Division

cc: Assessing Standards Board  
File



NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL and PROPERTY DIVISION

APPLICATION OF CURRENT USE COVER SHEET as of APRIL 1, 2018

ASB III, B. 4. a-c

Name of Municipality:

Holderness

Total Sample Size

Samples with Errors

Samples without Errors

Percent of Samples without Errors (Minimum 85%)

B4a	B4b	B4c
31		
10	0	0
21	31	31
67.74%	100.00%	100.00%

Municipality of Holderness in the category of Application of CURRENT USE:

Met Standard  
Did Not Meet Standard

B4a	B4b	B4c
	X	X
X		

Comments:

DRA Appraiser Signature:

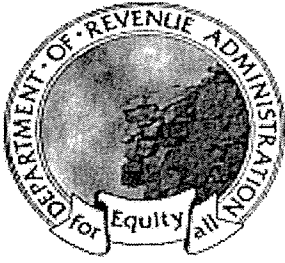
Adam Denoncour

Date: 2/7/2019

DRA Supervisor Initials:

AD

Date: 2/26/2019



# NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

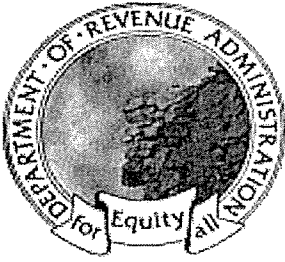
**CURRENT USE WORKSHEET as of APRIL 1, 2018**

ASB III, B. 4. a-c

<b>Name of Municipality:</b> <span style="border: 1px solid black; padding: 2px 20px;">Holderness</span>	<b>Date of Review:</b> <span style="border: 1px solid black; padding: 2px 20px;">2/7/2019</span>
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## Current Use RSA 79-A

Sample Number	Parcel ID:	a				b	c	Met/Not Met
		(i) Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation	(ii) Recreational discount being correctly applied	(iii) Site Map outlining current use categories and land not in current use	(iv) The Equalization Ratio is being correctly applied	Appropriate Stewardship documentation being correctly applied (current stewardship plan)	All municipality's current use assessments comply with CUB 304 value ranges (Marlow)	
1	00020200000100000001	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
2	00020500000900000001	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
3	00020500001200000001	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
4	00020600000200000001	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
5	00020900000400000001	Yes	Yes	Yes	Yes	Yes	Yes	Met Standard
6	00021000001800000001	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
7	00021700001500000001	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
8	00021900000700000001	No	Yes	Yes	Yes	N/A	Yes	Did Not Meet Standard
9	00022000000500000001	No	Yes	Yes	Yes	N/A	Yes	Did Not Meet Standard
10	00022000001000000001	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard



# NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

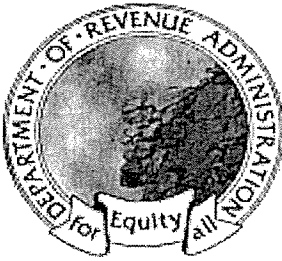
## CURRENT USE WORKSHEET as of APRIL 1, 2018

ASB III, B. 4. a-c

<b>Name of Municipality:</b> <span style="border: 1px solid black; padding: 2px 20px;">Holderness</span>	<b>Date of Review:</b> <span style="border: 1px solid black; padding: 2px 20px;">2/7/2019</span>
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### Current Use RSA 79-A

Sample Number	Parcel ID:	a				b	c	Met/Not Met
		(i) <u>Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation</u>	(ii) <u>Recreational discount being correctly applied</u>	(iii) <u>Site Map outlining current use categories and land not in current use</u>	(iv) <u>The Equalization Ratio is being correctly applied</u>	<u>Appropriate Stewardship documentation being correctly applied (current stewardship plan)</u>	<u>All municipality's current use assessments comply with CUB 304 value ranges (Marlow)</u>	
11	00022000001900000001	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
12	00022100000700000001	No	Yes	Yes	Yes	N/A	Yes	Did Not Meet Standard
13	00022200001800000001	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
14	00022400008900000001	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
15	00022700003200000001	Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
16	00022900001500000001	No	Yes	Yes	Yes	N/A	Yes	Did Not Meet Standard
17	00023100001200000001	Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
18	00023100002400000001	No	Yes	Yes	Yes	N/A	Yes	Did Not Meet Standard
19	00023200001700000001	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
20	00023800000400000001	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard



# NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

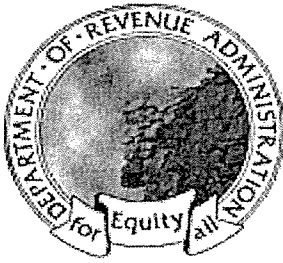
**CURRENT USE WORKSHEET as of APRIL 1, 2018**

ASB III, B. 4. a-c

<b>Name of Municipality:</b> <span style="border: 1px solid black; padding: 2px 20px;">Holderness</span>	<b>Date of Review:</b> <span style="border: 1px solid black; padding: 2px 20px;">2/7/2019</span>
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## Current Use RSA 79-A

Sample Number	Parcel ID:	a				b	c	Met/Not Met
		(i) <u>Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation</u>	(ii) <u>Recreational discount being correctly applied</u>	(iii) <u>Site Map outlining current use categories and land not in current use</u>	(iv) <u>The Equalization Ratio is being correctly applied</u>	<u>Appropriate Stewardship documentation being correctly applied (current stewardship plan)</u>	<u>All municipality's current use assessments comply with CUB 304 value ranges (Marlow)</u>	
21	00023900004600000001	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
22	00024500002800000001	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
23	00024500002900000001	Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
24	00024600002500000001	No	Yes	Yes	Yes	N/A	Yes	Did Not Meet Standard
25	00024700001500000001	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
26	00025000000200000001	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
27	00025000000600000001	Yes	No	Yes	Yes	N/A	Yes	Did Not Meet Standard
28	00025000001400000001	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
29	00025000002200000001	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
30	00025100000400000001	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard



# NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

## CURRENT USE WORKSHEET as of APRIL 1, 2018

ASB III, B. 4. a-c

<b>Name of Municipality:</b> <span style="border: 1px solid black; padding: 2px 20px;">Holderness</span>	<b>Date of Review:</b> <span style="border: 1px solid black; padding: 2px 20px;">2/7/2019</span>
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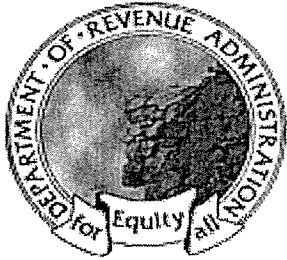
### Current Use RSA 79-A

		a				b	c	
<u>Sample Number</u>	<u>Parcel ID:</u>	<u>(i)</u> <u>Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation</u>	<u>(ii)</u> <u>Recreational discount being correctly applied</u>	<u>(iii)</u> <u>Site Map outlining current use categories and land not in current use</u>	<u>(iv)</u> <u>The Equalization Ratio is being correctly applied</u>	<u>Appropriate Stewardship documentation being correctly applied (current stewardship plan)</u>	<u>All municipality's current use assessments comply with CUB 304 value ranges (Marlow)</u>	<u>Met/Not Met</u>
31	00025100001000000001	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard

**Comments:**

Sample #'s 8, 9, 12, 16, 18, and 24, applications not recorded. Sample #15 map not updated - NICU area and acreage is off. Sample #17 map doesn't show categories. Sample #23 assessment categories don't match application and map. Sample #27, no Recreation discount given as requested on application.

<b>DRA Appraiser Signature:</b>	Adam Denoncour	<b>Date:</b>	5/8/2019
<b>DRA Supervisor Initials:</b>	<i>AD</i>	<b>Date:</b>	2/28/2019



NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL and PROPERTY DIVISION

EXEMPTIONS COVER SHEET APRIL 1, 2018

ASB III, C. 1. b

Name of Municipality:	Holderness
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Total Parcels Sampled	19
Unacceptable Samples	3
Acceptable Samples	16
Percent of Acceptable Samples (Minimum 95%)	84.2%

Municipality of Holderness in the category of EXEMPTIONS:

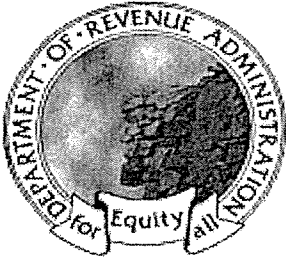
Met Standard	<input type="checkbox"/>
Did Not Meet Standard	<input checked="" type="checkbox"/>

Comments:

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DRA Appraiser Signature:	Adam Denoncour	Date:	2/28/2020
DRA Supervisor Initials:	AD	Date:	2/28/2020





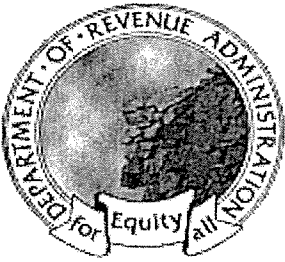
# NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

## EXEMPTIONS WORKSHEET as of APRIL 1, 2018

ASB III, C. 1.b

Name of Municipality: Holderness Date of Review: 1/31/2019

<u>Sample Number</u>	<u>Parcel ID:</u>	<u>Exemption Type:</u>	<u>Application Completed, timely filed, and signed by the applicant (April 15)</u>	<u>Application Approved and signed by the Assessing officials or designee</u>	<u>Proper Documentation supplied? (Elderly, Disabled, Blind, Deaf)</u>	<u>If Applicant is listed under a trust, is a PA-33 Form filed</u>	<u>Is applicant receiving the proper amount of exemption?</u>	<u>Reviewed within past five years? Yes/No</u>	<u>Met/Not Met</u>
1	000205 000005 000000	Solar Energy	Yes	Yes	Yes	N/A	Yes	2008	Met Standard
2	000210 000003 000031	Elderly	Yes	Yes	Yes	N/A	Yes	2017	Met Standard
3	000210 000003 000033	Elderly	Yes	Yes	Yes	N/A	Yes	2017	Met Standard
4	000210 000003 000038	Elderly	Yes	Yes	Yes	N/A	Yes	2017	Met Standard
5	000210 000003 00003A	Blind	Yes	Yes	Yes	N/A	Yes	2007	Met Standard
6	000212 000002 000000	Solar Energy	Yes	Yes	Yes	N/A	Yes	2016	Met Standard
7	000212 000003 000000	Solar Energy	Yes	Yes	Yes	N/A	Yes	2016	Met Standard
8	000213 000013 000000	Solar Energy	Yes	Yes	Yes	N/A	Yes	2008	Met Standard
9	000222 000012 000000	Solar Energy	Yes	Yes	Yes	N/A	Yes	2014	Met Standard
10	000222 000018 000000	Solar Energy	Yes	Yes	Yes	No	Yes	2014	Did Not Meet Standard
11	000224 000025 000000	Solar Energy	Yes	Yes	Yes	N/A	Yes	2010	Met Standard



# NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

## EXEMPTIONS WORKSHEET as of APRIL 1, 2018

ASB III, C. 1.b

Name of Municipality: Holderness

Date of Review: 1/31/2019

<u>Sample Number</u>	<u>Parcel ID:</u>	<u>Exemption Type:</u>	<u>Application Completed, timely filed, and signed by the applicant (April 15)</u>	<u>Application Approved and signed by the Assessing officials or designee</u>	<u>Proper Documentation supplied? (Elderly, Disabled, Blind, Deaf)</u>	<u>If Applicant is listed under a trust, is a PA-33 Form filed</u>	<u>Is applicant receiving the proper amount of exemption?</u>	<u>Reviewed within past five years? Yes/No</u>	<u>Met/Not Met</u>
12	000231 000011 000000	Solar Energy	Yes	Yes	Yes	N/A	Yes	2017	Met Standard
13	000235 000017 000000	Solar Energy	Yes	Yes	Yes	N/A	Yes	2008	Met Standard
14	000236 000049 000000	Solar Energy	Yes	Yes	Yes	No	Yes	2014	Did Not Meet Standard
15	000237 000012 000000	Solar Energy	Yes	Yes	Yes	N/A	Yes	2008	Met Standard
16	000238 000014 000000	Solar Energy	Yes	Yes	Yes	N/A	Yes	2017	Met Standard
17	000246 000030 000000	Solar Energy	Yes	Yes	Yes	N/A	Yes	2008	Met Standard
18	000251 000011 000000	Solar Energy	Yes	Yes	Yes	N/A	Yes	2009	Met Standard
19	246-19	Solar Energy	Yes	Yes	Yes	No	Yes	2018	Did Not Meet Standard

**Comments:**

Sample #10, 14, and 19, no PA-33's on file for properties in a trust.

DRA Appraiser Signature:

Adam Denoncour

Date: 5/8/2019

DRA Supervisor Initials:

*AD*

Date: 2/28/2020